Form 1118

(Rev. Feb. 1973)

Computation of Foreign Tax Credit—Corporations For calendar year 19......

	I	Department of the T Internal Revenue S	reasury ervice		or	fiscal ye	ar beginning	, 19, and ending			, 19			
Name											E	mployer ide	ntification number	
SCH	EDULE	A.—Computa	tion is ma	ade under:			tion (fill in columns 1 (fill in columns 1 thro			l line; use to	tal line only fo	r columns	8 through 14)	
L i	Nama	1	try or 11 S		2 imed for Taxes	3 Type	4 Statute Imposing Tax	5 Taxable Income From Sources Without U.S.			6 Taxes Paid or Accrued (Attach receipt or return)			
n e	Poss	Iame of Foreign Country or U.S. Possession Imposing Tax (Use a separate line for each)		☐ Paid Date paid	☐ Accrued Date accrued	of Tax	(Identify in detail—Title, number, section, etc.)	(a) Gross income or (loss). See inst. for gross- up dividends. (Attach schedule—see inst.)	(b) Applicable deduc- tions. See section 862(b). (Attach schedule—see inst.)	ons. See section income 862(b). (Attach or (loss)		(b) Conversion	(c) In dollars	
A B											10.0			
C														
E														
G														
H				 . LIMITATION ns 8 through	N (Add lines A n 14)	through	H in columns 5(c), 6(c),							
lı (Se	terest e inst. J)											· · · · · · · · · · · · · · · · · · ·		
DISC (Se	Dividends e inst. J)													
L i n	Be (From	Deen Laid		or Carryover schedule) Total Forei (Sum of colur and		ign Taxes nns 6(c), 7, (before credits)		11 Total Taxable Inco From All Source	me Columr	2 n 5(c) ÷ nn 11	13 Limitation (Column 10 × column 12)		14 Credit lumn 13 or column whichever is less)	
A														
C														
E F														
G														
Totals :														
Int	erest ////////////////////////////////////													
тот	AL FORE	IGN TAX CRE	DITEnte	r here and o	on your tax r	eturn	* * * * *	> > > >	* * * *	* * *	> > > 1	• •		

SCHEDULE B.—Taxes paid or accrued to a foreign country or U.S. possession by (1) a related foreign corporation (first foreign corporation), (2) a related domestic corporation entitled to the benefits of section 931 or 941, or (3) a DISC or former DISC as defined in section 992(a) (to the extent of tax on dividends from a DISC or former DISC treated under sections 861 through 864 as income from sources without the U.S.). For constructive distributions under section 951, attach a schedule showing the computation of credit under section 960. (See instruction F(6).) 10 Dividends Paid by Foreign Tax Paid or Foreign Tax Paid or Accrued on Gains, Gains, Profits, and Income of Such Corporation for Year Tax Deemed Such Corporation Name of Corporation (Identify as Related Foreign Corporation, Related Domestic to Have (Include construc Accrued on Incorporated Tax Deemed Paid Year Been Paid Column 4 tive and deemed Accumulated Under the Laws Column 8 Profits, and (See by Corporation Less Column 5 distributions for pur-**Profits** Plus Income in (Schedule C. Corporation, or DISC or former DISC) Filing This Return (Column 7 From Which Dividends Were poses of Schedule B—see instructions) (Enter amount Column 9 (Name of country) Column 4 column 11) from column (Attach receipt Paid column 6 (Do not include 5-see inst. or return) X column 10) gross-up dividends) for exceptions) **TOTALS** SCHEDULE C .- The following lines are for the computation of tax deemed to have been paid by the first foreign corporation with respect to dividends from the second foreign corporation. Column headings are the same as in Schedule B except as explained in the instructions. Enter the amount from column 11, Schedule C in column 9 Schedule B. SCHEDULE D.—The following lines are for the computation of tax deemed to have been paid by a second foreign corporation with respect to dividends from the third foreign corporation. poration. Enter the amount from column 11, Schedule D in column 9, Schedule C.